As part of his FY 2000 budget, the President will propose a series of initiatives that will help families, including benefits for parents who stay at home, subsidies to help families pay for child care, and increased funding for after-school programs.

Providing Tax Relief to Parents Who Stay at Home. The President will propose to extend the benefits of the Administration's Child and Dependent Care Tax Credit (CDCTC) to stay-at-home parents with children under one by assuming child-care expenses of $500 per child per year.

Under current law, the CDCTC is equal to a percentage of the taxpayer's employment-related expenditures for child or dependent care, with the amount of the credit depending on the taxpayer's income. Last year, the Administration proposed to increase the credit from its current rate of 30% for those with incomes under $30,000 to 50%, and gradually phase it down to 20% at $59,000 of income. This year's budget reiterates that proposal.

This year, the Administration will propose a new stay-at-home tax credit that builds on our CDCTC proposal by allowing all families, including those where one parent stays at home, with a child under the age of one to have assumed expenses of $500 per year per child. The maximum benefit for a stay-at-home family with one child under one would be $250 a year. The President's budget proposal will provide an average tax credit of $178, at a cost of $1.3 billion over five years, which will benefit 1.7 million families. In the last Congress, a number of members in both parties put forward child care initiatives which included similar stay-at-home tax credits. Such bills were proposed by Senators Chafee and Hatch, Senator Dodd, and Representatives Levin and Kennelly.

> <u>An Example:</u>
> A couple with $30,000 in annual income in which one parent stays at home, would be able to claim $500 in assumed child care expenses. At this income level, they would now be able to take 50% of those expenses as a credit, thereby enabling them to receive a $250 tax credit.

Giving Greater Tax Relief for Child Care to Three Million Working Families. The Child and Dependent Care Tax Credit provides tax relief to taxpayers who pay for the care of a child under 13 or a disabled dependent or spouse in order to work. The credit is equal to a percentage of the taxpayer's employment-related expenditures for child or dependent care, with the amount of the credit depending on the taxpayer's income. The President will propose to increase the credit for families earning under $60,000, providing an additional average tax cut of $345 for these families and eliminating income tax liability for almost all families with incomes below 200% of poverty ($35,000 for a family of four) that claim the maximum allowable child care expenses. The President's budget will include $5 billion over five years to expand the Child and Dependent Care Tax Credit for nearly

3.3 million working families paying for child care.

Expanding the Child Care Block Grant to Create Better, Safer and More Affordable Child Care:

- **Providing Child Care Subsidies to More than One Million Additional Children:** The President will propose to expand the Child Care and Development Block Grant to help working families struggling to afford child care. This block grant is the primary federal subsidy program to pay for child care, enabling low-income parents to work. Funds are distributed by formula to the states to operate direct child care subsidy programs, as well as to improve the quality and availability of care. Today, however, millions of families who are eligible for assistance with their child care costs do not receive any help. In FY 1997, states provided child care assistance to only 1.25 million of the 10 million low-income children eligible for assistance. The President's budget will increase funding for child care subsidies by $7.5 billion over five years, enabling the program to serve an additional 1.15 million children by FY 2004.

- **Promoting Early Learning:** The President will propose to increase the block grant to provide challenge grants to communities (distributed by states) to improve early learning and the quality and safety of child care for children ages zero to five. Research shows that children's experiences in the earliest years are critical to their development and ability to reach school ready to learn. The President's budget will provide $3 billion over five years to help get children ready to learn.

- **Improving Child Care Quality:** Last year, Congress fully funded the President's request to increase investment in improving child care by providing States with additional resources for quality enhancement efforts such as performing inspections of child care facilities, providing resource and referral services for parents, assisting providers with training and scholarships, and creating networks for family day care providers. The President's FY 2000 budget will provide $173 million for this initiative.

Creating New Child Care Tax Incentives for Businesses. The President will propose to create a new tax credit for businesses that provide child care services for their employees, by building or expanding child care facilities, operating existing facilities, training child care workers, or providing child care resources and referral services. The credit covers 25% of qualified costs, but may not exceed $150,000 per year. The President's budget will include approximately $500 million over five years for these tax credits.

Serving over a Million Children through After-School. The President will propose to triple funding for the 21st Century Learning Center Program, which supports the creation and expansion of after-school and summer school programs throughout the country. The program increases the supply of after-school care in a cost-effective manner, primarily by funding programs that use public school facilities and existing resources. In awarding these new funds, the Education Department will give priority to school districts that are ending social promotion by requiring that students meet academic standards in order to move to the next grade. The President's budget will include $600 million in FY 2000 to help roughly 1.1 million children each year participate in after-school and summer school programs.

CHILD CARE LEGISLATION -- 106th CONGRESS
1999

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
President's Child Care Initiative	$19.3 billion over 5 years (plus $182 million per year for quality and research activities)	Provides an additional $7.5 billion in mandatory funding over 5 years through the CCDBG to increase the amount of child care subsidies available to working families. Will increase the number of children served by 1.15 million by FY 2004.	Establishes a new Early Learning Fund -- $3 billion over 5 years -- which provides challenge grants to communities (distributed to states) to support programs that promote early learning and the quality and safety of child care for children ages zero to five. Funds may be used for a variety of activities.	Expands the 21st Century Community Learning Center program by $2 billion over 5 years to provide funds to school-community partnerships to establish or expand the supply of afterschool care for school-age children.	Invests $5 billion over 5 years in the DCTC, increasing tax credits for three million working families with incomes below $60,000. Invests $1.3 billion over 5 years in the DCTC for parents who stay at home with a child under age one, to benefit 1.7 million families. Families take advantage of the credit by assuming up to $500 of child care expenses per year.	Includes approximately $500 million over 5 years for tax credits to businesses that provide child care services for their employees, building or expanding child care facilities, operating existing facilities, training child care workers, reserving slots for employees at child care facilities, or providing child care resource and referral services to employees. The credit covers 25% of the qualified costs (maximum credit -- $150,000/year).	----
H.R. 28 **Gilman (R-NY)** *introduced 1/6/99* <u>Co-Sponsors:</u> Kelly (R-NY) Maloney, C. (D-NY) Morella (R-MD) Shays (R-CT) Romero-Barcelo (D-PR) Waxman (D-CA)	$900,000 for FY 2000 and such sums as may be necessary for each fiscal year thereafter	----	Mandates that Federal child care centers obtain appropriate state and local licenses and comply with child care licensing requirements. Directs GSA to establish and enforce child care health, safety, and facility standards and require centers to comply with accreditation standards. Provides for technical assistance to assist center compliance with these mandates. Directs GSA to establish an inter-agency	Federal child care facilities required to provide for needs of breast fed infants and their mothers. GSA is authorized to partner with private sector, allowing spaces to be reserved for Federal employee children in non-government child care centers when it is more cost-effective, providing these centers	----	----	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
			council to facilitate cooperation and sharing of best practices, and develop and coordinate policy regarding the provision of child care in the Federal government. Allows agencies to conduct demonstration projects to test innovative approaches to providing alternative forms of quality child care assistance for Federal employees, and directs GSA to act as an information clearinghouse. Requires workers in Federal child care facilities undergo criminal background checks	are licensed and accredited. Definition of Federal employee children is broadened to include children in the custody of Federal employees and on-site Federal contractors, such as grandchildren. Modifies 50% rule, requiring that 50% of total enrollment in Federal centers government-wide be Federal employee children.			
H.R. 143 **Gilman (R-NY)** *introduced 1/6/99* Co-Sponsors: Kelly (R-NY)	----	----	Encourages the use of quality child care by linking increases in the DCTC to quality services. Authorizes $260 million for each of FYs 2000 through 2004 to establish a program of competitive grants to states to improve child care quality. Requires recipient states to establish a subsidy for certified child care providers, establish a grant program to assist small businesses in operating child care programs, and carry out 1 or more of 7 specified activities.	Authorizes $50 million for each of FYs 2000 through 2004 for a grant to an eligible organization to develop and operate a technology-based child care training infrastructure in order to facilitate accreditation, credentialing, and information dissemination. Requires that grantee to establish and operate a child care training revolving fund to make loans to enable the purchase of equipment used to disseminate	Makes the DCTC refundable. For expenses provided in accredited facilities or by credentialed professional: incomes of up to $20,000 eligible for 30% credit; over $20,000 - credit reduced ratably for each $2,500 above $20,000 (but not below 12.5%). Other cases: incomes of up to $20,000 eligible for 30% credit; above $20,000 - credit reduced ratably for each $2,500 above $20,000 (but not below 10%). Eligibility	Allows business credit for 50% of qualified child care expenses, including the acquisition, construction, rehabilitation, or expansion of property, operating costs, service contracts, and accreditation costs. Creates a tax deduction for charitable contributions of scientific equipment to accredited and credentialed child care providers and to elementary and secondary	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
			Requires the D.Ed, Justice, HUD, and Labor to ensure that any child care made available under any Federal financial assistance carried out by those agencies be provided by an accredited child care center or a credentialed child care professional.	training through the infrastructure. Expands the Dependent Care Assistance Program. Authorizes Community Development Block Grant funds to be used to upgrade child care facilities to meet standards for accredited child care centers, or to renovate buildings for use as such.	is capped at $70,000.	schools.	
Continued **H.R. 143** **Gilman (R-NY)** *introduced 1/6/99*	----	----	Authorizes $10 million for each of FYs 2000 through 2004 for competitive grants to child care credentialing or accreditation entities that have been providing such services for not more than 10 years. Grants shall be made by the Secretary through the National Child Care Information Center and shall be used to refine and evaluate the methods used in accreditation. Allows child care service providers with a certificate or degree in early childhood education or development to have their student loan payments altered or canceled.	Makes the 2% floor on miscellaneous itemized deductions not applicable to accreditation and credentialing expenses of child care providers. Expands home office deduction to include use of office for dependent care.	----	----	----
H.R. 206 **Morella (R-MD)**	----	----	----	Allows Federal agencies to use appropriated funds	----	----	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
introduced 1/6/99 Co-Sponsors: Andrews (D-NJ) Baldacci (D-ME) Barrett, T. (D-WI) Carson (D-IN) Costello (D-IL) Cummings (D-MD) Davis, D. (D-IL) Davis, T. (R-VA) DeFazio (D-OR) DeGette (D-CO) DeLauro (D-CT) Delehunt (D-MA) Etheridge (D-NC) Forbes (R-NY) Frank (D-MA) Frost (D-TX) Gilman (R-NY) Hilliard (D-AL) Horn (R-CA) Hoyer (D-MD) Inslee (D-WA) Johnson, EB (D-TX) Kelly (R-NY) Kucinich (D-OH) Lantos (D-CA) Lee (D-CA) McGovern (D-MA) Maloney, C (D-NY) Martinez (D-CA) Moran (D-VA) Myrick (R-NC) Nadler (D-NY)	Additional Co-Sponsors: Norton (D-DC) Olver (D-MA) Payne (D-NJ) Pelosi (D-CA) Sanders (I-VT) Snyder (D-AR) Stabenow (D-MI) Towns (D-NY) Wexler (D-FL) Whitfield (R-KY) Wilson (R-NM) Wynn (D-MD)			(otherwise available to agencies for salaries) to provide child care for employees in Federal child care centers or through contract, providing these funds are used to improve the affordability of child care for low income Federal employees. Directs OPM to issue governing regulations.			
H.R. 285 **Sweeney (R-NY)** *introduced 1/6/99*	----	----	----	----	Eligibility is capped at $50,000.	----	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
					Increases the limit of employment-related expenses to $3,600 for one qualifying individual; $5,400 for two or more.		
S. 7 **Daschle (D-SD)** *introduced 1/19/99* Co-Sponsors: Baucus (D-MT) Boxer (D-CA) Breaux (D-LA) Bryan (D-NV) Cleland (D-GA) Dodd (D-CT) Durbin (D-IL) Edwards (D-OH) Feinstein (D-CA) Harkin (D-IA) Johnson (D-SD) Kennedy (D-MA) Kerry (D-MA) Lautenberg (D-NJ) Levin (D-MI) Mikulski (D-MD) Murray (D-WA) Reid (D-NV) Robb (D-VA) Rockefeller (D-WV) Sarbanes (D-MD) Schumer (D-NY) Torricelli (D-NJ) Wellstone (D-MN)	Approximately $5 billion over 5 years for relevant Titles	----	----	Expands the 21st Century Learning Center Program by authorizing $600,000 million for FY 2000, and such sums as may be necessary for each of FYs 2001 through 2004. Expands the CCDBG by $2 billion over 5 years to increase the availability and affordability of quality care outside normal school hours (including before- and afterschool care, weekend, holiday, and summer care) for school age children.	----	----	----
S. 17 **Dodd (D-CT)** *introduced 1/19/99*		Provides an additional $7.5 billion in mandatory	Provides $2 billion in mandatory funding over 5 years through CCDBG to	Expands the 21st Century Community Learning Center program by	Makes the DCTC refundable.	Authorizes $500 million over 5 years to create new program of competitive	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
<u>Co-Sponsors</u> Akaka (D-HI) Biden (D-DE) Bingaman (D-NM) Boxer (D-CA) Breaux (D-LA) Bryan (D-NV) Daschle (D-SD) Dorgan (D-ND) Durbin (D-IL) Feinstein (D-CA) Harkin (D-IA) Hollings (D-SC) Johnson (D-SD) Kennedy (D-MA) Kerrey (D-NE) Kerry (D-MA) Kohl (D-WI) Landrieu (D-LA) Lautenberg (D-NJ) Mikulski (D-MD) Murray (D-WA) Reed (D-RI) Rockefeller (D-WV) Sarbanes (D-MD) Schumer (D-NY) Torricelli (D-NJ) Wellstone (D-MN)		funding over 5 years through the CCDBG to increase the amount of child care subsidies available to working families.	encourage states to invest in child care and early childhood development quality activities. Funds may be used for a variety of activities. Provides $2.5 billion over 5 years to involve communities in improving the quality of early childhood development by providing grants to local collaboratives to improve parent education and supportive services, strengthen the quality of child care, improve health services, and improve services for children with disabilities.	authorizing $600 million for FY 1999 to provide funds to encourage schools to create before- and after-school programs. Provides $2 billion over 5 years through the CCDBG to increase the supply and quality of school-age care. Increases the age of children eligible to be served with block grant funds from 13 to 16. Allows Federal agencies to use appropriated funds (otherwise available to agencies for salaries) to provide child care for employees in Federal child care centers or through contract, providing these funds are used to improve the affordability of child care for low income Federal employees. Directs OPM to issue governing regulations.	Increases tax credit to 50% for families with incomes of $30,000. Above $30,000 -- credit reduced by one percentage point for each $1,000 above $30,000 (but not below 20%). Limit of employment-related expenses adjusted for inflation. Eligibility limited to $60,000. Allows stay-at-home parents with children under age one to claim a portion of the DCTC, based upon imputed expenses of $90/month. Incomes of up to $30,000 eligible for 50% credit. Above $30,000 -- credit reduced by one percentage point for each $800 above $30,000 (but not below zero). Eligibility limited to $70,000.	"challenge grants" in which communities which generate funds from the private sector would be eligible for matched federal grants to improve availability and quality of child care. $500 million over 5 years to provide 25% tax credits (up to $150,000) to employers for operating on-site child care centers, contracting for off-site child care, contributing to the costs of accreditation, or operating resource and referral systems.	
S. 17 (Continued) Dodd (D-CT)			Mandates that Federal child care centers obtain appropriate state and local licenses and comply with child care licensing	Federal child care facilities required to provide for needs of breast fed infants and their mothers.			

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
			requirements. Directs GSA to establish and enforce child care health, safety, and facility standards and require centers to comply with accreditation standards. Provides loan forgiveness for individuals with a degree in early childhood education and employed as a full-time child care provider or educator. Requires workers in Federal child care facilities undergo criminal background checks Allows agencies to conduct demonstration projects to test innovative approaches to providing alternative forms of quality child care assistance for Federal employees, and directs GSA to act as an information clearinghouse.	GSA is authorized to partner with private sector, allowing spaces to be reserved for Federal employee children in non-government child care centers when it is more cost-effective, providing these centers are licensed and accredited. Definition of Federal employee children is broadened to include children in the custody of Federal employees and on-site Federal contractors, such as grandchildren. Modifies 50% rule, requiring that 50% of total enrollment in Federal centers government-wide be Federal employee children.			
S. 63 **Kohl (D-WI)** *introduced 1/19/99* **H.R. 389** **Maloney (D-NY)** *introduced 1/19/99*	----	----	----	----	----	Provides employers with a Federal tax credit up to $150,000 per year equal to 25% of the employer's qualified child care expenditures. Qualified expenses include the operation of child care	

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
Co-Sponsors: Baird (D-WA) Barrett, T (D-WI) Bonior (D-MI) Faleomavaega (D-AS) Frost (D-TX) Gilman (R-NY) Hill, B. (D-IN) Inslee (D-WA) Jackson-Lee (D-TX) Kennedy (D-RI) Lewis, John (D-GA) Lofgren (D-CA) Meek (D-FL) Pastor (D-AZ) Ros-Lehtinen (R-FL) Rush (D-IL) Schakowsky (D-IL) Shows (D-MS) Weygand (D-RI)						facilities or contracting with child care centers or resource and referral agencies to provide services to employees, and also include such operating costs as the training of child care employees, scholarship programs, and increased compensation to employees with higher levels of child care training.	
S. 130 **Snowe (R-ME)** *introduced 1/19/99*	----	----	----	----	Makes the DCTC refundable. Incomes of less than $15,000 - 50% credit. Above $15,000 - credit reduced by one percentage point for each $1,000 above $15,000 (but not below 20%)	----	Includes provisions for respite care.
S. 316 **Kennedy (D-MA)** *introduced 1/27/99* Co-Sponsors: Kerry (D-MA) Mikulski (D-MD) Wellstone (D-MN)	Authorizes approximately $7.25 billion over 5 years.	----	----	Expands the 21st Century Learning Center Program by authorizing $600 million for FY 2000 and such sums as may be necessary for each fiscal year thereafter.	----	----	Authorizes funds through the Juvenile Justice and Delinquency Prevention Act of $250,000,000 for each of FYs 2000 through 2004, to be used for after school prevention programs rather than strictly enforcement programs. Total of

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
H.R. 489 **Slaughter (D-NY)** *introduced 2/2/99* Co-Sponsors: Ackerman (D-NY) Baldacci (D-ME) Bonior (D-MI) Brady, R. (D-PA) Brown, G (D-CA) Capuano (D-MA) Carson (D-IN) Clay (D-MO) Clayton (D-NC) Davis, D. (D-IL) DeFazio (D-OR) DeLauro (D-CT) Dixon (D-CA) Faleomavega (D-AS) Farr (D-CA) Filner (D-CA) Forbes (R-NY) Ford (D-TN) Frank (D-MA) Frost (D-TX) Hinchey (D-NY) Hinojosa (D-TX) Hooley (D-OR) Jones, S. (D-OH) Kilpatrick (D-MI) Kucinich (D-OH) Lampson (D-TX) Mink (D-HI)	Additional Co-Sponsors: Lantos (D-CA) Lee (D-CA) Lewis, J. (D-GA) Lofgren (D-CA) McGovern (D-MA) Maloney, C. (D-NY) Markey (D-MA) Martinez (D-CA) Matsui (D-CA) Meehan (D-MA) Miller (D-CA) Mink (D-HI) Nadler (D-NY) Norton (D-DC) Olver (D-MA) Pelosi (D-CA) Rahall (D-WV) Rodriguez (D-TX) Rush (D-IL) Sanders (I-VT) Sandlin (D-TX) Schakowsky (D-IL) Sherman (D-CA) Stark (D-CA) Underwood (D-GU) Vento (D-MN) Waxman (D-CA)			Expands the CCDBG by $3 billion over 5 years to increase the availability and affordability of quality before- and after-school child care, and summer and weekend activities for school age children to promote good health and academic achievement and to help avoid high risk behavior.			$1.25 billion over 5 years.
H.R. 469 **Lazio (R-NY)**	----	----	----	Provides penalties for child care providers who	----	----	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
introduced 2/2/99 Co-Sponsors: Barcia (D-MI) Gilman (R-NY) Horn (R-CA) Shows (R-MS)				knowingly make any false representation regarding the care, the provider, or an employee to a parent considering the placement of a child in the care of that provider, or to a law enforcement officer, thereby placing a child's safety or health at substantial risk. Penalties shall be a fine, not more than one year in prison, or both. Also provides penalties for child care providers who recklessly cause serious bodily injury. Penalties shall be a fine, not more than three years in prison, or both.			
H.R. 756 **Wolf (R-VA)** *introduced 2/11/99* Co-Sponsors: Bryant (R-TN) Chambliss (R-GA) Hostettler (R-IN) King (R-NY) Manzullo (R-IL) Paul (R-TX) Pryce (R-OH) Shows (D-MS) Weldon, D. (R-FL)	----	----	----	----	Increases the child tax credit from $500 to $1,000 for qualifying children under the age of 5. Allows such credit against the alternative minimum tax.	----	----
H.R. 846 **Weygand (D-RI)** *introduced 2/24/99* Co-Sponsors:	$250 million over 5 years	----	Authorizes $50 million for each of FYs 2000 through 2004 for the creation of a Child Care Provider Scholarship Fund. Grants are	----	----	----	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
McDermott (D-WA) McGovern (D-MA) Neal (D-MA) Sandlin (D-TX) Schakowsky (D-IL) Shows (D-MS) Waters (D-CA)			made through the States to qualifying educational institutions. Scholarship recipients must be child care workers who are either employed by a licensed or registered child care provider or who have a commitment from such a provider for employment, and must make a written commitment to stay employed in the field for at least a year after receiving training. Maximum annual scholarship amount is $1,500 per recipient.				
H.R. 847 **Weygand (D-RI)** *introduced 2/24/99* Co-Sponsors: Brown, C. (D-FL) Lofgren (D-CA) Sandlin (D-TX) Shows (D-MS)	----	----	----	----	Makes the DCTC refundable. Incomes of less than $18,000 eligible for 30% credit. Credit reduced by one percentage point for each $3,000 above $18,000 (but not below 12%). Increases limit of employment related expenses to $4,000 for one qualifying individual, $8,000 for two or more.	----	----
H.R. 963 **Pryce (R-OH)** *introduced 3/3/99* Co-Sponsors: Bereuter (R-NE) Clayton (D-NC)	----	----	----	----	----	Provides employers with a federal tax credit equal to 50% of the employer's expenditures for child care services provided on-site or adjacent to the business premises and operated for the employees' children.	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
Clement (D-TN) Cummings (D-MD) DeFazio (D-OR) Degette (D-CO) Forbes (R-NY) Frost (D-TX) Granger (R-TX) Hinchey (D-NY) Jones, S. (D-OH) Kelly (R-NY) King (R-NY) LaTourette (R-OH) Lofgren (D-CA) Meeks (D-NY) Myrick (R-NC) Norton (D-DC) Paul (R-TX) Roemer (D-IN) Sandlin (D-TX) Shows (D-MS) Vento (D-MN) Walsh (R-NY)							
S. 599 **Chafee (R-RI)** *introduced 3/11/99* Co-Sponsors: Cochran (R-MS) Collins (R-ME) Hatch (R-UT) Roberts (R-KS) Specter (R-PA) Snowe (R-ME)	----	Provides an additional $5 billion in discretionary funding over 5 years, doubling the discretionary authorization for CCDBG.	Authorizes $50 million for each of FYs 2002 through 2004 to increase parents' access to information and to provide technological assistance to child care providers and workers to improve quality of child care. Funds could be used to collect and disseminate information, and for grants to organizations to develop and operate training infrastructure. Requires states to improve inspections and enforce existing state health and safety	Requires the GAO to issue a report no later than 6 months after the date of enactment on whether and the extent to which concerns regarding potential legal liability exposure inhibit the availability and affordability of child care. The report shall address whether such concerns prevent: employers from establishing on- or near-site child care for their employees; schools or	Incomes of less than $30,000 – credit increased to 50%. Credit reduced by 1% for each $1,500 earned over $30,000. Eligibility is capped at $105,000. Extends eligibility of DCTC to stay-at-home parents with children under the age of 4.	Similar to President's proposal but credit covers 20% of expenses (maximum credit of $100,000/year). Includes a demonstration project which authorizes $60 million over FYs 2000 -2002 in competitive grants to encourage small businesses to develop child care programs for their employees. Promotes greater availability of the	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
			standards. Provides incentives to states that inspect facilities, as required under state law, and penalizes states that fail to meet inspection minimums. Mandates that federal child care centers comply with state and local licensing requirements.	community centers from allowing their facilities to be used for on-site child care; and individuals from providing professional, licensed child care in their homes.		Dependent Care Assistance Program (DCAP).	
H.R. 1119 **Cardin (D-MD)** *introduced 3/16/99* Co-Sponsors: Coyne (D-PA) Doggett (D-TX) Jefferson (D-LA) Levin (D-MI) Lewis, J. (D-GA) Matsui (D-CA) Rangel (D-NY) Stark (D-CA)	----	Provides an additional $7.5 billion in mandatory funding over 5 years through the CCDBG. Requires that not less than 70% of these new funds be used for assistance to working, low-income families who are not on welfare.	Establishes a new Early Learning Fund -- $3 billion over 5 years -- which provides challenge grants to communities (distributed to states) to support programs that promote early learning and the quality and safety of child care for children ages zero to five. Funds may be used for a variety of activities.	----	Incomes of less than $30,000 –credit increased to 50%. Above $30,000 – credit reduced by one percentage point for each $1,000 above $30,000 (but not below 20%). Allows stay-at-home parents with children under age one to claim a portion of the DCTC, based upon imputed expenses of $125/month. Prevents the Alternative Minimum Tax from reducing the DCTC.	$500 million over 5 years to provide 25% employer tax credits (up to $150,000/year) for qualified child care expenses. Expenses include the acquisition, construction, or rehabilitation of child care facilities; operation of facilities including costs related to employee training, scholarships, and increased compensation for employers with higher training; contracting with child care centers or resource and referral agencies to provide services to employees; and costs of accreditation.	----
H.R. 1139 **Tauscher (D-CA)** *introduced 3/16/99* Co-Sponsors:	$24.6 B over 5 years Additional Co-	Provides an additional $7.5 billion in mandatory funding over 5 years through the CCDBG. Requires that not	Establishes a new Model States Early Learning Fund - $3 billion over 5 years - to provide challenge grants to qualified states to support programs to improve early	Provides $3 billion over 5 years to expand the 21st Century Community Learning Center Program to provide funds to school-community	Incomes of less than $30,000 –credit increased to 50%, phasing down to 20% for incomes of more than $60,000.	$500 million over 5 years to provide 25% employer tax credits (up to $150,000/year) for qualified child care expenses. Expenses	----

BILL	Funding Amount	Subsidies	Quality Activities	Other Targeted Child Care Activities	Dependent Care Tax Credits (DCTC)	Employer Incentives	Other Features
Ackerman (D-NY) Allen (D-ME) Andrews (D-NJ) Baldacci (D-ME) Barrett (D-WI) Berkely (D-NV) Berman (D-CA) Bonior (D-MI) Borski (D-PA) Boswell (D-IA) Boucher (D-VA) Brady (D-PA) Brown, C. (D-FL) Brown, G. (D-CA) Brown, S. (D-OH) Capps (D-CA) Cardin (D-MD) Carson (D-IN) Christensen (D-VI) Clay (D-MO) Clayton (D-NC) Clement (D-TN) Conyers (D-MI) Costello (D-IL) Crowley (D-NY) Cummings (D-MD) DeFazio (D-OR) Delahunt (D-MA) DeLauro (D-CT) Dicks (D-WA) Dingell (D-MI) Dixon (D-CA)	<u>Sponsors:</u> Engel (D-NY) Eshoo (D-CA) Farr (D-CA) Filner (D-CA) Frost (D-TX) Gejdenson (D-CT) Gephardt (D-MO) Green (D-TX) Hastings (D-FL) Hinchey (D-NY) Hoyer (D-MD) Jackson-Lee (D-TX) Jefferson (D-LA) Johnson, E.B.(D-TX) Kanjorski (D-PA) Kaptur (D-OH) Kennedy (D-MA) Kildee (D-MI) Kilpatrick (D-MI) LaFalce (D-NY) Lampson (D-TX) Lantos (D-CA) Lewis, J. (D-GA) Lofgren (D-CA) Maloney (D-NY) Matsui (D-CA) McGovern (D-MA) McNulty (D-NY) Menendez (D-NJ) Millender-McDonald Miller, G. (D-CA) Moran (D-VA) Neal (D-MA) Norton (D-DC) Oberstar (D-MN)	less than 70% of these new funds be used for assistance to working, low-income families who are not on welfare. <u>Additional Co-Sponsors:</u> Pallone (D-NJ) Payne (D-NJ) Pelosi (D-CA) Price (D-NC) Rahall (D-WV) Rangel (D-NY) Rodriguez (D-TX) Romero-Barcelo(PR) Roybal-Allard (CA) Rush (D-IL) Sanchez (D-CA) Sandlin (D-TX) Scott (D-VA) Serrano (D-NY) Sherman (D-CA) Shows (D-MS) Slaughter (D-NY) Stabenow (D-MI) Thurman (D-FL) Vento (D-MN) Waxman (D-CA) Wexler (D-FL) Weygand (D-RI) Woolsey (D-CA) Wynn (D-MD)	learning and the quality and safety of child care for children ages 0 - 5. Funds may be used for a variety of activities. Authorizes $150 million over 5 years for child care research and development projects. Authorizes $250 million over 5 years to create a child care provider scholarship program. Recipients must be employed by or have a commitment of employment from a licensed or registered child care provider, and must agree to stay employed in the child care field for at least one year after training.	partnerships to establish or expand programs for school-age children, providing after-school care for 500,000 children per year. Authorizes HUD to insure mortgages for the acquisition, construction, or rehabilitation of child care and development facilities. Establishes the Children's Development Commission which shall issue facility standards and compliance certifications, and shall make loans not in excess of $50,000 for facility rehabilitation or renovation.	Allows stay-at-home parents with children under age one to claim a portion of the DCTC, based upon imputed expenses of $125/month. Prevents the Alternative Minimum Tax from reducing the DCTC.	include the acquisition, construction, or rehabilitation of child care facilities; operation of facilities including costs related to employee training, scholarships, and increased compensation for employers with higher training; contracting with child care centers or resource and referral agencies to provide services to employees; and costs of accreditation. Authorizes $75 million over 5 years for grants through the States to business consortia to improve access to affordable, local, quality child care services by starting child care centers. The consortium must be no fewer than five businesses and must match $2 for every $1 of Federal funds and $1 of State funds. Small businesses have priority.	